



Town of Brighton **Proposition #12**

.5% Additional Resort
Communities Sales Tax
Election



Ballot Language

"Shall the Town of Brighton, Utah be authorized to levy an Additional Resort Communities Sales and Use Tax in the amount of .5% (one-half of a percent)?"

Yes

No




Use of Tax

- ▶ Just as the 1.1% Resort Communities Sales Tax, which has been in place since January 2020, the additional .5% resort tax is collected on all taxable sales in the Town. The total 1.6% (1.1% & .5%) Resort Sales tax can only be collected by cities or towns that have a transient room capacity equal to or greater than 66% of the municipality's permanent census population. The 1.1% resort tax and .5% additional resort tax may not be collected by a county or other taxing authority, such as a service district.
- ▶ The revenue from the resort sales tax is collected by the state tax commission and remitted to the Town of Brighton. The Town retains these revenues in the Town accounts. The funds are not included in the funding of the MSD.
- ▶ The use of the additional .5% resort sales tax may be used at the discretion of the Town Council for any allowed use of Town funds. The Town Council may allocate these funds as part of the annual budget process for operating or capital use approved by the Council.



Anticipated Tax Generation

It is anticipated that the Additional .5% Resort Communities Sales Tax will generate an estimated \$550,000 to \$650,000 per year, depending on the resort season sales.



Timeline

- **May 9, 2023** - Approved a resolution authorizing the Tax to be placed on the November 2023 ballot.
- **September 17 – Deadline to Submit notice to submit argument For or Against.**
- **September 22 - Ballot Argument For or Against** - To prepare an argument for or against a ballot proposition, an eligible voter shall file a request with the election officer at least 65 days before the election at which the ballot proposition is to be voted on. (Further information will be provided about For and Against Arguments during staff presentations)
- **October 10 - (Town Council Meeting) - Public Meeting** – No more than 45, but at least four, days before the determination date – must allow equal time to hear arguments for and against the ballot question.
- **No Later than October 23 - Post notice of the election:** 15 days or more before the day on which the election is held and on the Utah Public Notice Website.
- **November 21** - Election date November 21th, 2023.
- **December 11** - If the ballot question is approved by majority vote - Pass an ordinance approving an additional resort communities sales tax and provide an effective date for the tax. Provide notification to the State Tax Commission as outlined in code and start 90-day period before effective date on the first quart after the 90-day period (April 1, 2024).
- **April 1, 2024** – Additional .5% Resort Community Sales Tax is enacted as part of total effective sales tax rate. This is the earliest that the tax could be enacted – The authorization from the ballot does not expire.



For and Against Arguments

- The governing body of a taxing entity shall submit to the election officer an argument in favor of a ballot proposition.
- To prepare an argument for or against a ballot proposition, an eligible voter shall file a request with the election officer at least 65 days before the election at which the ballot proposition is to be voted on.
- An eligible voter who submits an argument under this section shall:
 - Ensure that the argument does not exceed 500 words in length;
 - Submit the argument to the election officer no less than 60 days before the determination date; and
 - Include with the argument the eligible voter's name, residential address, postal address, email address if available, and phone number.
- The eligible voter who submitted a timely argument in favor or Against the ballot proposition:
 - May submit to the election officer a rebuttal argument of the argument against the ballot proposition;
 - Shall ensure that the rebuttal argument does not exceed 250 words in length; and
 - Shall submit the rebuttal argument no later than 45 days before the election day on which the ballot proposition will be submitted to the voters.
- Post all arguments and rebuttal arguments in a prominent place on the taxing entity's public website for 30 consecutive days before the determination date.

Sales Tax Rates

Sales Tax Rate Table - Town of Brighton			
	General Sales*	Lodging Sales	Restaurant Sales
State Sale Tax			
State Sales & Use Tax	4.85%	4.85%	4.85%
State Transient Room Tax	-	0.32%	-
County Sale Tax			
County Option Sales Tax	0.25%	0.25%	0.25%
Mass Transit Tax	0.30%	0.30%	0.30%
Add'l Mass Transit Tax	0.25%	0.25%	0.25%
County Option Transportation**	0.25%	0.25%	0.25%
Transportation Infrastructure	0.25%	0.25%	0.25%
Botanical, Cultural, Zoo Tax	0.10%	0.10%	0.10%
Transient Room Tax (TRT) county-wide		4.25%	
Tourism Transient Room Tax		0.50%	
Tourism - Restaurant Tax	-	-	1.00%
Town Sales Tax			
Local Option Sales & Use Tax	1.00%	1.00%	1.00%
Resort Communities Tax 1.1%	1.10%	1.10%	1.10%
Municipal Transient Room Tax	-	1.00%	-
Additional Resort Sales Tax .5%	0.50%	0.50%	0.50%
Total Combined Sales Tax Rate ***	8.85%	14.92%	9.85%

* Rate for Unprepared Food (Grocery) is 3% statewide

** Brighton receives .10% of the .25% County Wide Transportation Tax

*** Total Combined Rate if Additional .5% Resort Tax is approved by Brighton Voters